

TRN Made Easy

ORGANISATIONS

TRN is a UNIQUE NINE DIGIT IDENTIFICATION NUMBER assigned to each corporate tax payer or other type of organization.

ORGANISATIONS INCLUDE :

Companies	Statutory Bodies
Partnerships	Charitable Organizations
Non-Profit Organizations	Churches
Trusts	Educational Institutions
Government Ministries and Departments	Fraternity Clubs

DOCUMENTS REQUIRED

Only originals or certified/notified copies of documents are accepted.

Local Companies

- A completed "Application for TRN—Organisations Form 2" signed by a director or the company secretary;
- Certificate of Incorporation;
- Verification of NIS registration;
- TRN for each responsible Officer;
- ID of Signatory Officer

Companies registered before February 1, 2005

- Articles and Memorandum of Association (*if the directors are not named in the Articles of Association, either the Form 12, Form 13 or Form 23 under the Companies Act is required*)

Companies registered as of February 1, 2005

- Articles of Incorporation-*(if the directors are not named in the Articles of Incorporation, Form 23 is required)*

Overseas Companies

The completed Form signed by a Responsible Officer or Local Representative must accompany the:

- Registration or Chartered Documents (*Companies not registered in Jamaica*)
- Letter of Registration (Companies registered in Jamaica)
- NIS clearance Letter or Payment Card
- TRN of Local Representative's
- ID of Signatory Officer

Partnerships

The completed 'Form 2' signed by a partner must be submitted along with :

- Business Name Registration Certificate (BNRC) if registered
- NIS Clearance Letter or Payment Card
- TRN and NIS of each partner
- ID of Signatory Officer

Other Types of Organizations

The completed 'Form 2' signed by a Principal Officer or Local representative must accompany the:

- Registration/Constituting Document
- NIS Clearance Letter or Payment Card
- TRN of each Responsible Officer
- ID of Signatory Officer

Principal Officers include: Pastor, Principal, President, Chairman etc.

Estates

Estates are registered using 'Form 2'. The form is signed by either the Executor or Administrator of the deceased person's estate.

The following documents are required:

If a WILL was written:

- Certified Copy of probate
- Death Certificate
- ID of Executor

If no WILL was written:

- Certified Copy of Letter of Administration
- Death Certificate
- ID of Administrator

FREQUENTLY ASKED QUESTIONS

Q. My property tax is now overdue. Do I need a TRN before I can pay?

A. *No, continue to pay your tax as usual. However, you should apply for a TRN. If you are going to pay your property tax by cheque, the TRN of the person who signed the cheque will be required.*

Q. Should non-profit organizations apply for a TRN if they are only involved in doing voluntary work for the needy?

A. *Yes, all non-profit organizations need to apply for a TRN.*

Q. Are submitted documents retained by the TRN division?

A. *No, all original documents are examined and checked by an officer and returned to applicant.*

Employers are requested to ensure that all employees obtain their Taxpayer Registration Number (TRN). Each employee's number MUST be quoted when annual returns for statutory deductions/contributions are submitted, e.g. PAYE, Education Tax, NIS and NHT.

For further details visit any of the 28 COLLECTORATES ISLANDWIDE or call 1-888-TAX-HELP (829-4357)/1-888-GO-JA-TAX (46-52-829) Taxpayer Registration Centre, 12 Ocean Boulevard, Office Centre Building, Kingston
Tel: 922-7429/3913 or 967-3052, Fax: 922-1748 / Email: taxhelp@tasd.gov.jm / Website:www.jamaicatax.gov.jm